

Financial Management Performance Indicators

PERFORMANCE METRICS COMPARISON OF GOVERNMENT- WIDE RESULTS TO ENVIRONMENTAL PROTECTION AGENCY THROUGH MAY 31, 2005

(Note: May 2005 EPA data is included. Government-wide April and May 2005 data is not available at this time.)

Financial Management Performance Indicators

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Financial Management Performance Indicators

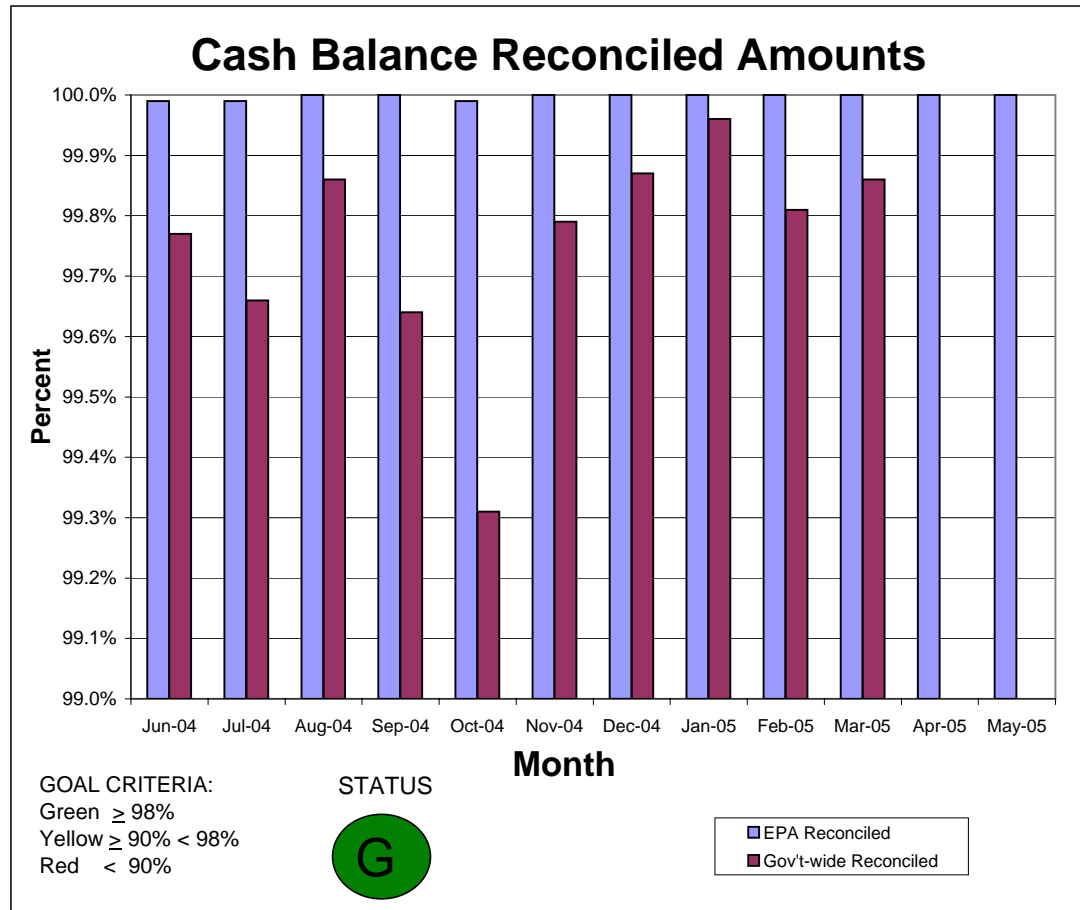
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Financial Management Performance Indicators
May 2005
Indicator #1a - Cash Balance - Reconciled Amounts

Reconciled Accounts in Billions		
Month	EPA Reconciled	Gov't-wide Reconciled
Jun 04	13.6	1,561.6
Jul 04	13.2	1,443.8
Aug 04	12.6	1,326.8
Sep 04	12.0	939.4
Oct 04	13.7	2,056.0
Nov 04	12.8	2,092.2
Dec 04	16.9	1,981.8
Jan 05	16.4	1,892.9
Feb 05	16.0	1,718.8
Mar 05	15.3	1,973.2
Apr 05	14.6	
May 05	14.3	

Unreconciled Accounts in Millions		
Month	EPA Unreconciled	Gov't-wide Unreconciled
Jun 04	0.8	3,700.0
Jul 04	0.2	5,000.0
Aug 04	0.2	2,900.0
Sep 04	0.0	2,400.0
Oct 04	0.8	2,800.0
Nov 04	0.0	4,500.0
Dec 04	0.0	2,600.0
Jan 05	0.0	800.0
Feb 05	0.0	3,300.0
Mar 05	0.0	2,700.0
Apr 05	0.0	
May 05	0.0	

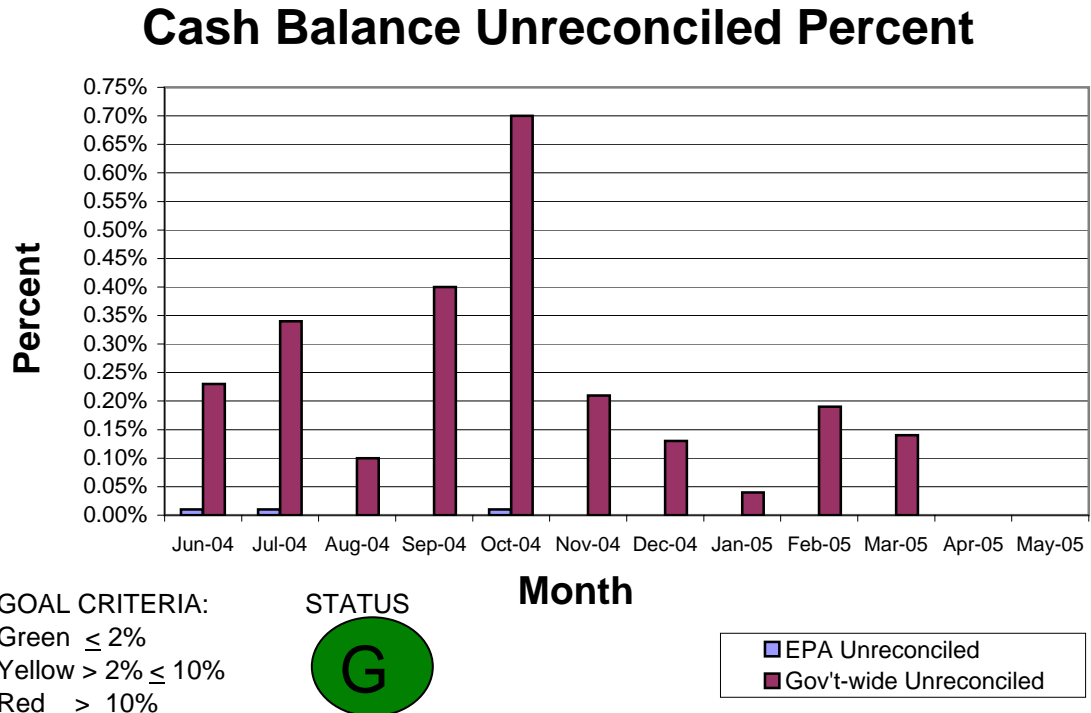


Definition: Treasury fund codes (including pending postings) in balance with Treasury; "Accounts" defined as Treasury Fund Symbols.

Observations: None

Financial Management Performance Indicators
May 2005
Indicator #1b - Cash Balance - Unreconciled Amounts

Percent of Unreconciled Accounts		
Month	EPA Unreconciled	Gov't-wide Unreconciled
Jun 04	0.01%	0.23%
Jul 04	0.01%	0.30%
Aug 04	0.00%	0.14%
Sep 04	0.00%	0.36%
Oct 04	0.01%	0.69%
Nov 04	0.00%	0.21%
Dec 04	0.00%	0.13%
Jan 05	0.00%	0.04%
Feb 05	0.00%	0.19%
Mar 05	0.00%	0.14%
Apr 05	0.00%	
May 05	0.00%	



Definition: Treasury fund codes (including pending postings) in balance with Treasury; "Accounts" defined as Treasury Fund Symbols.

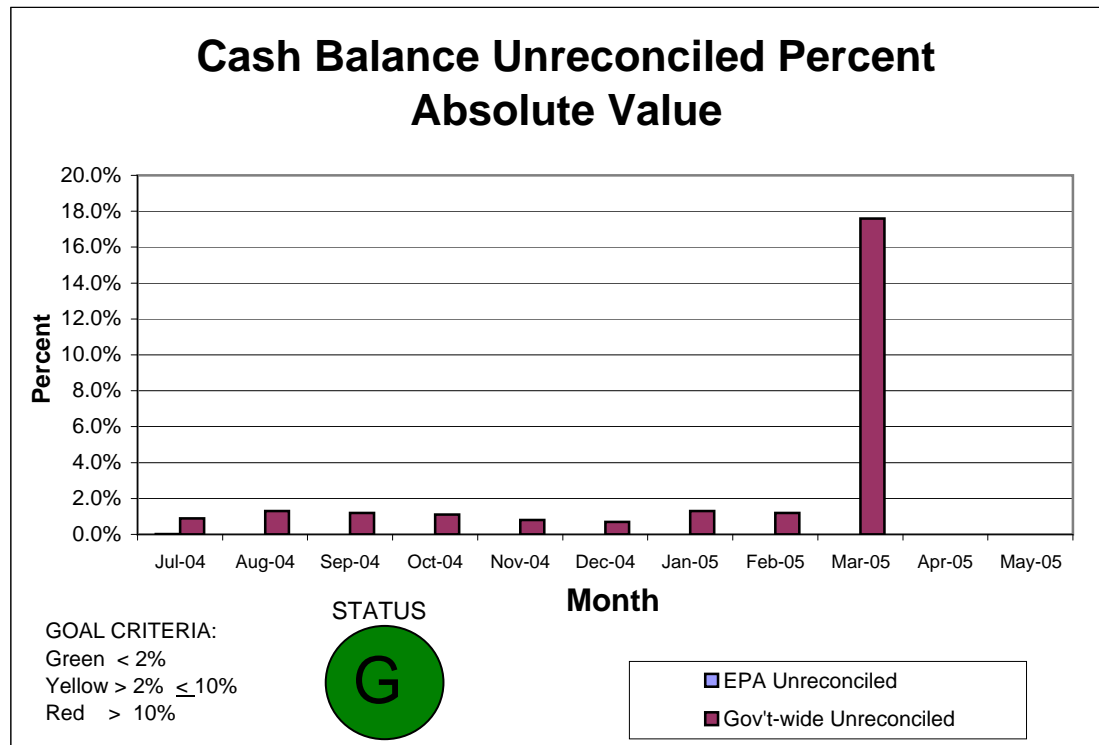
Observations: None

Financial Management Performance Indicators

May 2005

Indicator #1c - Cash Balance - Unreconciled Absolute Value Percent

% Cash Unreconciled Absolute Value		
Month	EPA Unreconciled	Gov't-wide Unreconciled
Jul 04	0.010%	0.9%
Aug 04	0.002%	1.3%
Sep 04	0.000%	1.2%
Oct 04	0.000%	1.1%
Nov 04	0.000%	0.8%
Dec 04	0.000%	0.7%
Jan 05	0.000%	1.3%
Feb 05	0.000%	1.2%
Mar 05	0.000%	17.6%
Apr 05	0.000%	
May 05	0.000%	



Definition: Treasury fund codes (including pending postings) in balance with Treasury; "Accounts" defined as Treasury Fund Symbols.

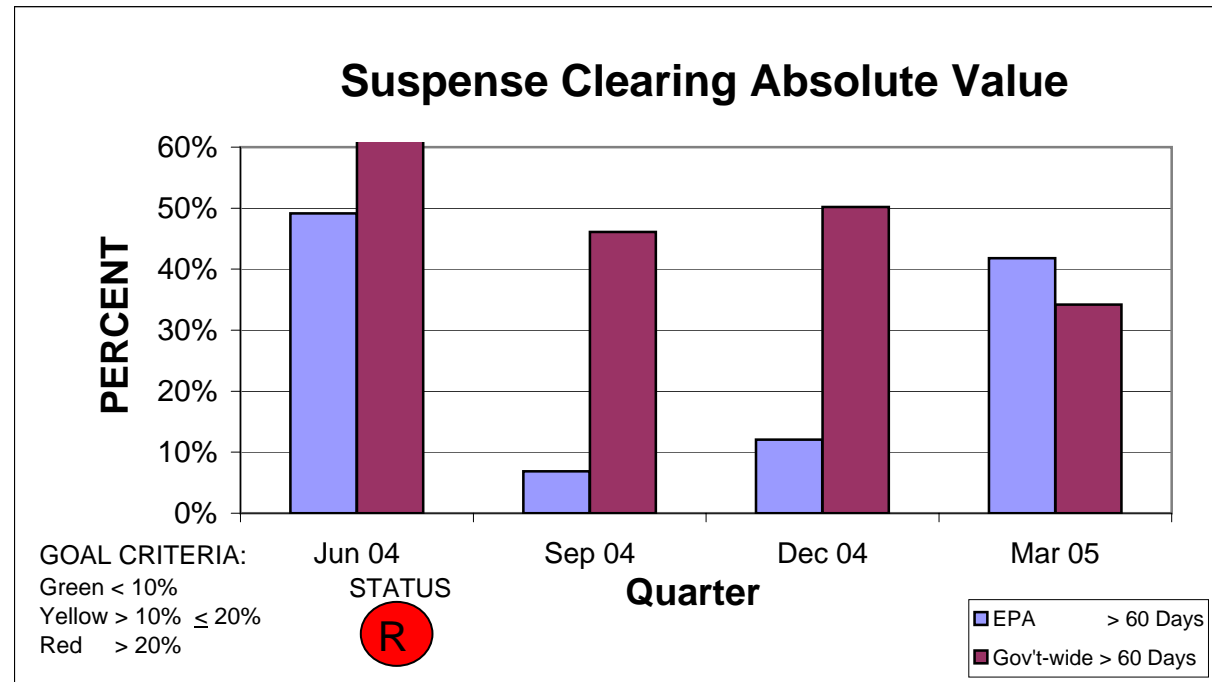
Observations: OMB is looking into the reason for the March 2005 rise in government-wide unreconciled cash.

Financial Management Performance Indicators

March 2005

Indicator #2a - Suspense Clearing Absolute Value Greater Than 60 Days

Suspense Clearing in Millions		
Quarter	EPA > 60 Days	Gov't-wide > 60 Days
Jun 04	1.6	944.4
Sep 04	0.5	462.9
Dec 04	0.5	179.8
Mar 05	4.0	503.2



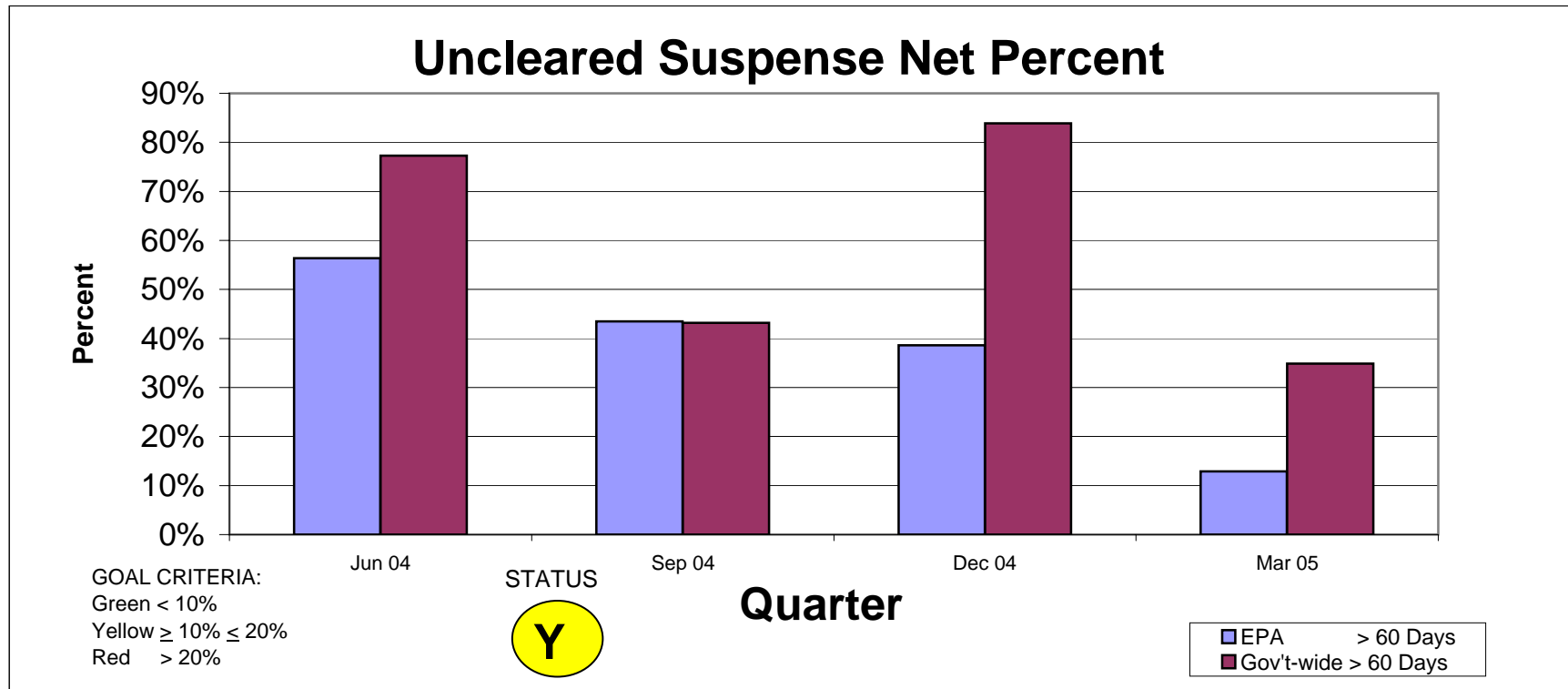
Definition: Timeliness of clearing and reconciling suspense accounts; Accounts are defined as transactions; Aging data reported at quarter end only.

Observations: Two SFOs accounted for 98.0% of the total Absolute Value in Suspense: WFC-Payroll 91.7% (\$3,544.9K, current year and 251.2K prior year); Cinn. 6.3% (\$228.6K current year and \$24.1K prior year). Most of the payroll suspense items are related to TSP rejections in IFMS. This was due to changed processing and new processing agents at WFC. The majority of these items will clear in May 2005. Cinn. suspense items are related to cash receipts on settlement agreements that have not been recorded in the accounting system.

Financial Management Performance Indicators

March 2005

Indicator #2b - Suspense Clearing Net Value Greater Than 60 Days



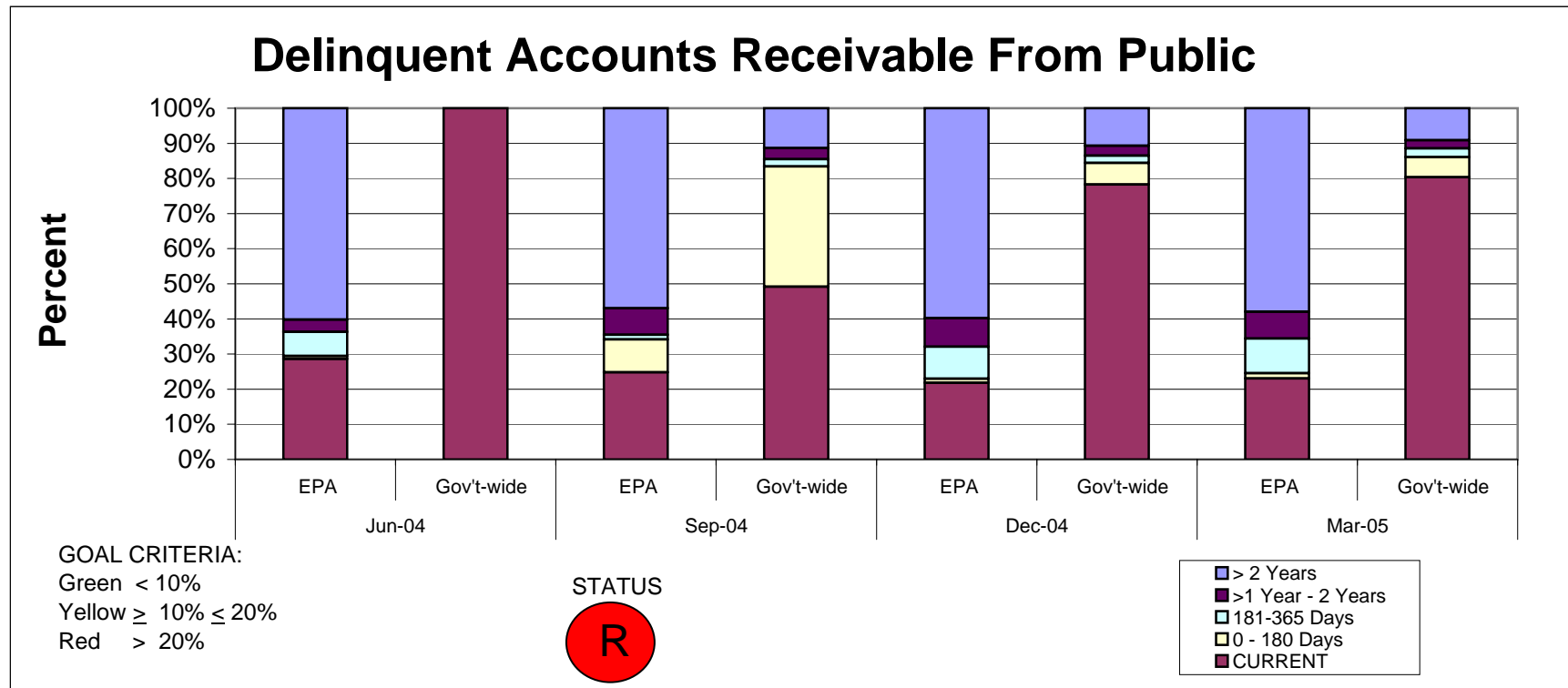
Definition: Timeliness of clearing and reconciling suspense accounts; Accounts are defined as transactions; Aging data reported at quarter end only.

Observations: Four SFOs accounted for 93.7% of the total Net Value in Suspense: SFO breakdown: WFC-Payroll \$180.8K, \$2.8K prior year; Cincinnati \$204.6K, \$17.5K prior year; Region 2 \$71.8K, \$1.5K prior year; and Region 9 \$6.9K prior year. Most payroll suspense items related to TSP rejections in IFMS due to changed processing and new processing agents at WFC. Majority of items cleared in May 2005. R2 amount represents cash received in advance of settlement agreement postings. R9 amount represents a pre-IFMS collection that was never cleared. Amount written off in April.

Financial Management Performance Indicators

March 2005

Indicator #3a - Delinquent Accounts Receivable from the Public



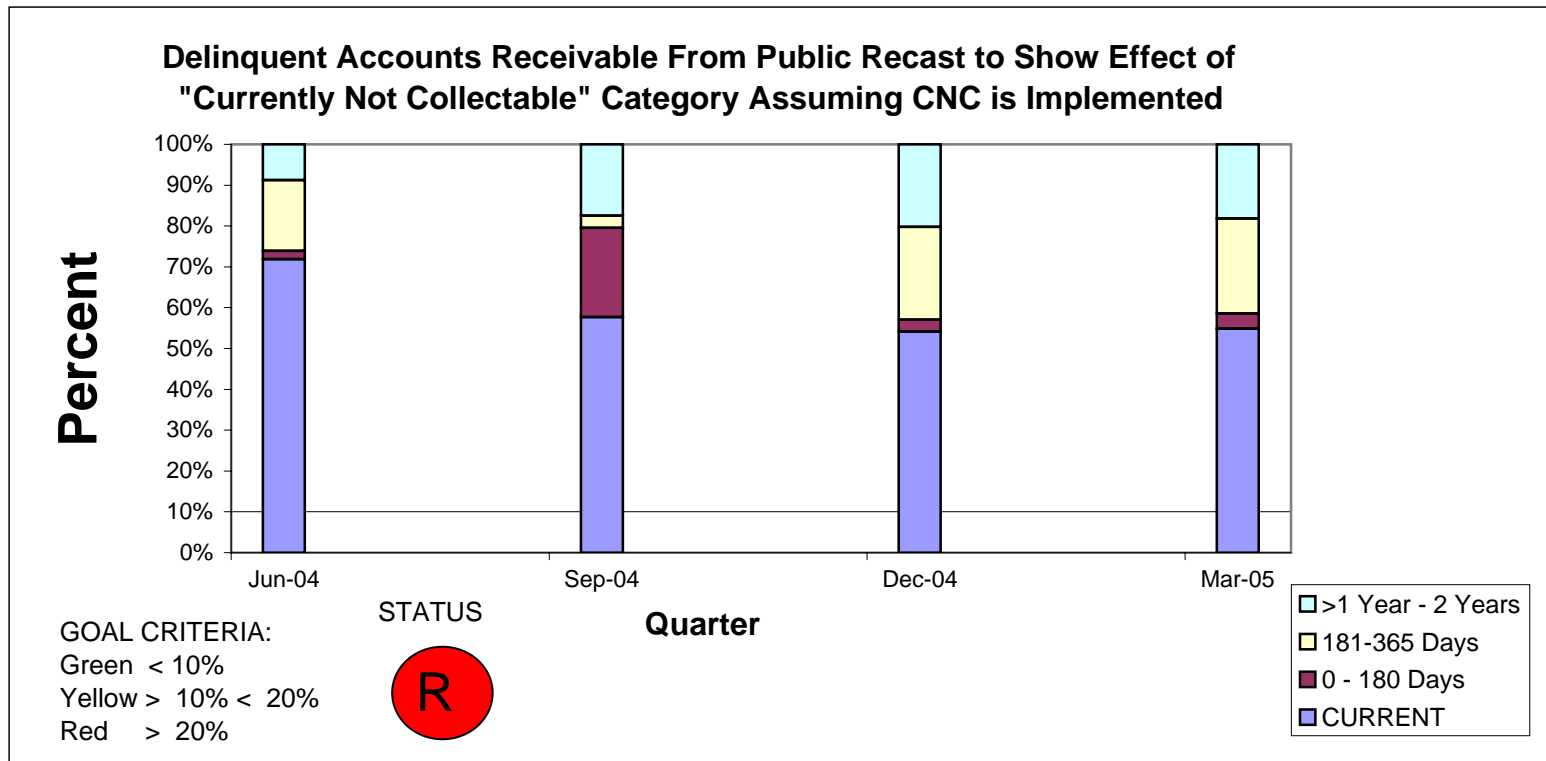
Definition: Source is Treasury Report on Receivables; Reported at quarter end only. Includes accounts receivable not eligible for referral to Treasury for collection.

Observations: DELINQUENT RECEIVABLES > 180 Days: Of total \$820.5M (99.6%) are uncontrollable. Uncontrollable Detail: \$667.1M (81.0%) are with DOJ for litigation; \$133.6M (16.2%) are in EPA Appeals Process; \$9.7M (1.2%) are in Bankruptcy; and we have transferred \$10.1M (1.2%) to Treasury for Cross Servicing. The Controllable Receivables > 180 Days is \$3.4M or about 0.4% of the total. Total delinquency over 180 days old in March 2005 constitute 75.4% of total receivables.

Financial Management Performance Indicators

March 2005

Indicator #3c - Accounts Receivable From Public Currently Not Collectable



Definition: Source is Treasury Report on Receivables; Reported at quarter end only. Includes accounts receivable not eligible for referral to Treasury for collection. CNC is defined as a receivable greater than 2 years delinquent and no current collection activity.

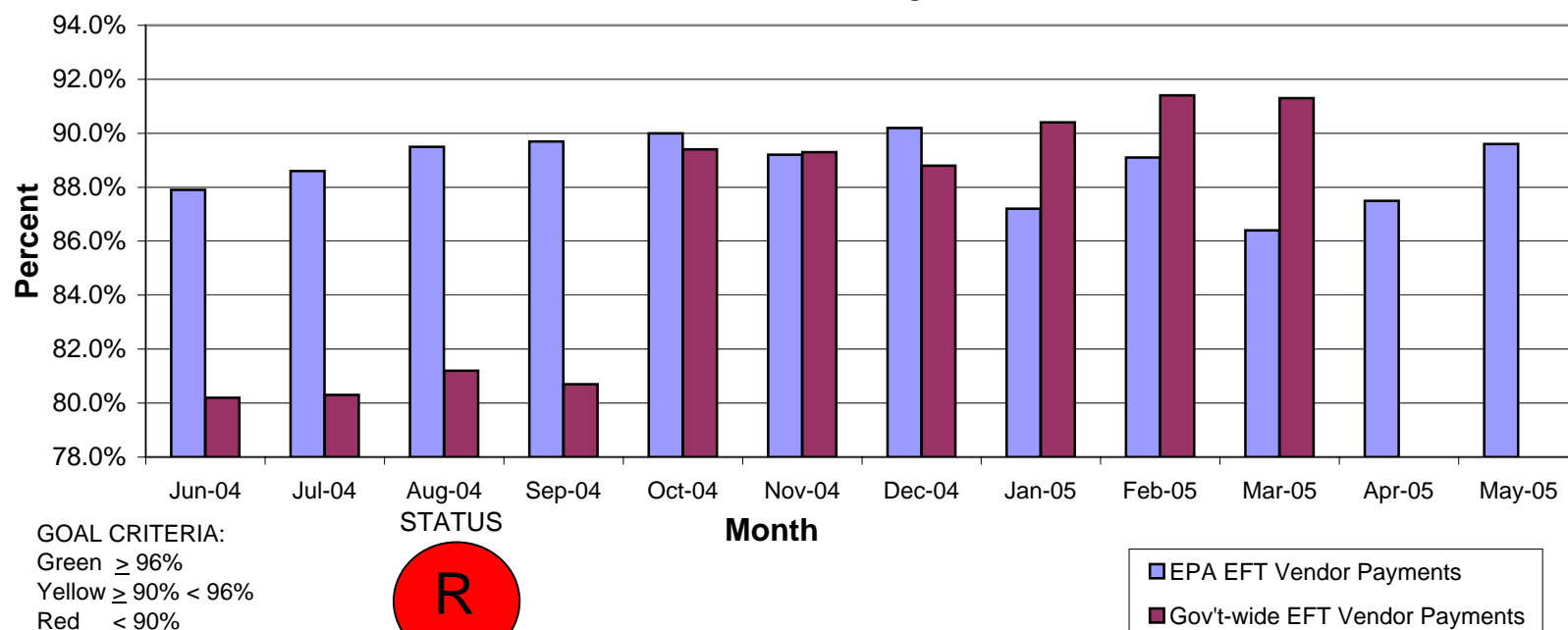
Observations: Assuming that CNC is implemented and all delinquent receivables older than 2 years meet the CNC criteria. As of December 2004, had CNC been implemented, total delinquency % over 180 days old was 57.1%. As of March 2005, had CNC been implemented, total delinquencies over 180 days old was 42.9%

Financial Management Performance Indicators

May 2005

Indicator 4 - Electronic Payments

Electronic Payments

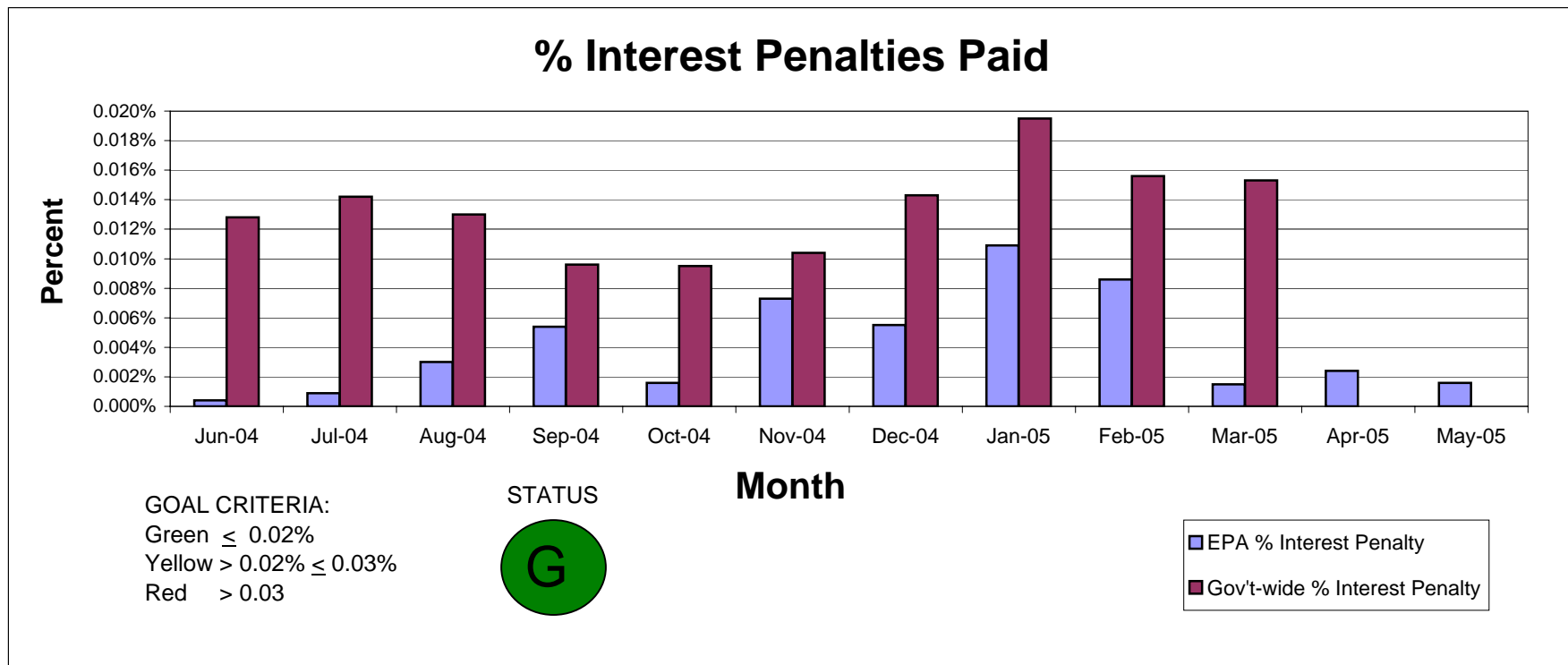


Observations: Our overall performance in making EFT payments improved by slightly more than 2 percentage points in May. Finance Center Results: RTP 96.6% and Cincinnati 67.1%. Regional Results: R1 81.3%, R2 57.6%, R3 86.9%, R4 79.8%, R5 69.6%, R8 74.4, and R10 74.1%. Resolution Strategy: Vendor payment process is under A-76 review and timing of contract will be determined based on the proposal of the award recipient. OCFO is crafting a memorandum to Regions requesting adherence to Treasury's 31 CFR Part 208 "Management of Federal Agency Disbursements" and EPA Transmittal 98-07 "Mandatory Electronic Funds Vendor Programs".

Financial Management Performance Indicators

May 2005

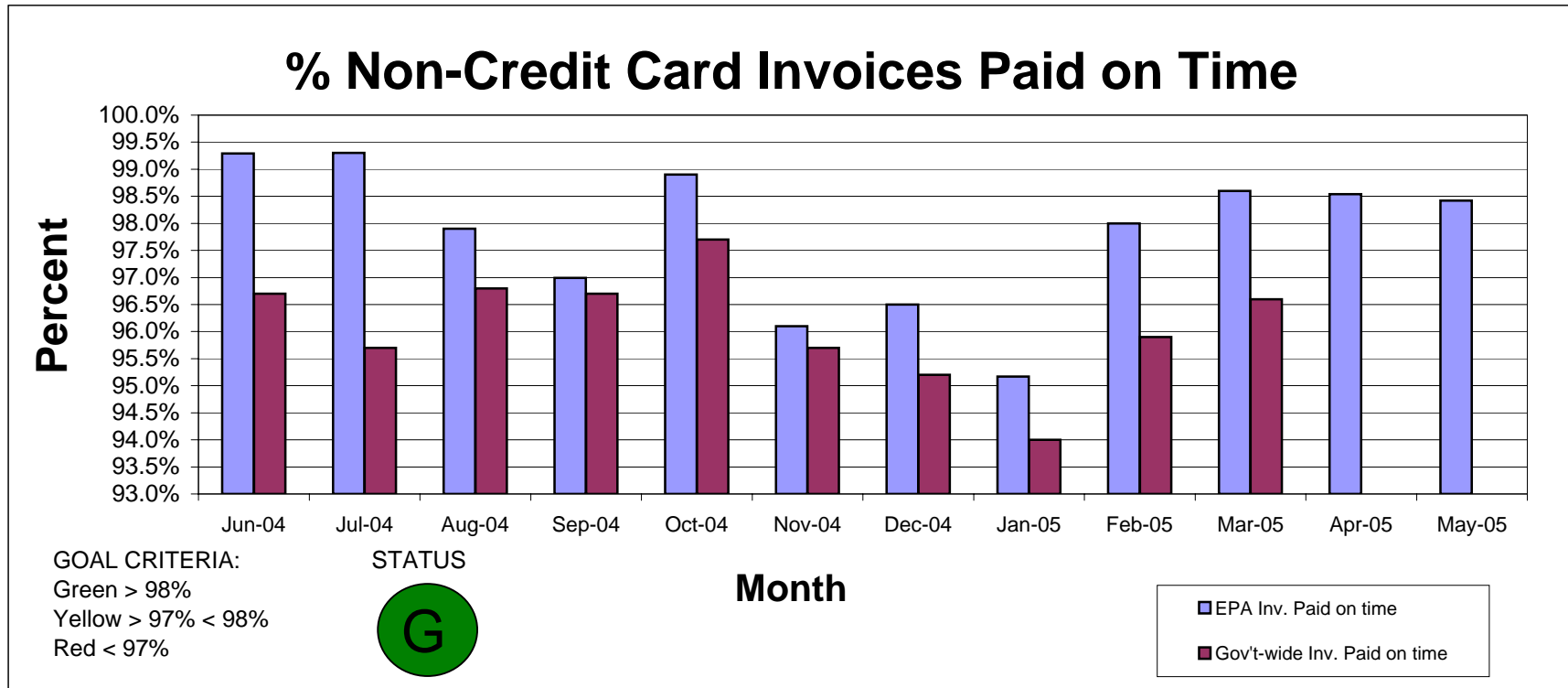
Indicator 5b - Interest Penalties Paid



Definition: Interest penalties paid in accordance with Prompt Payment Act.

Observations: EPA's interest payments decreased substantially in May from April, as a result of improved performance in the Regional Offices. The number of invoices paid late actually increased in May from April, but the total interest paid declined by 27%. Two offices contributed 95.5% of the total interest payments: RTP 90.3% and R4 5.2%.

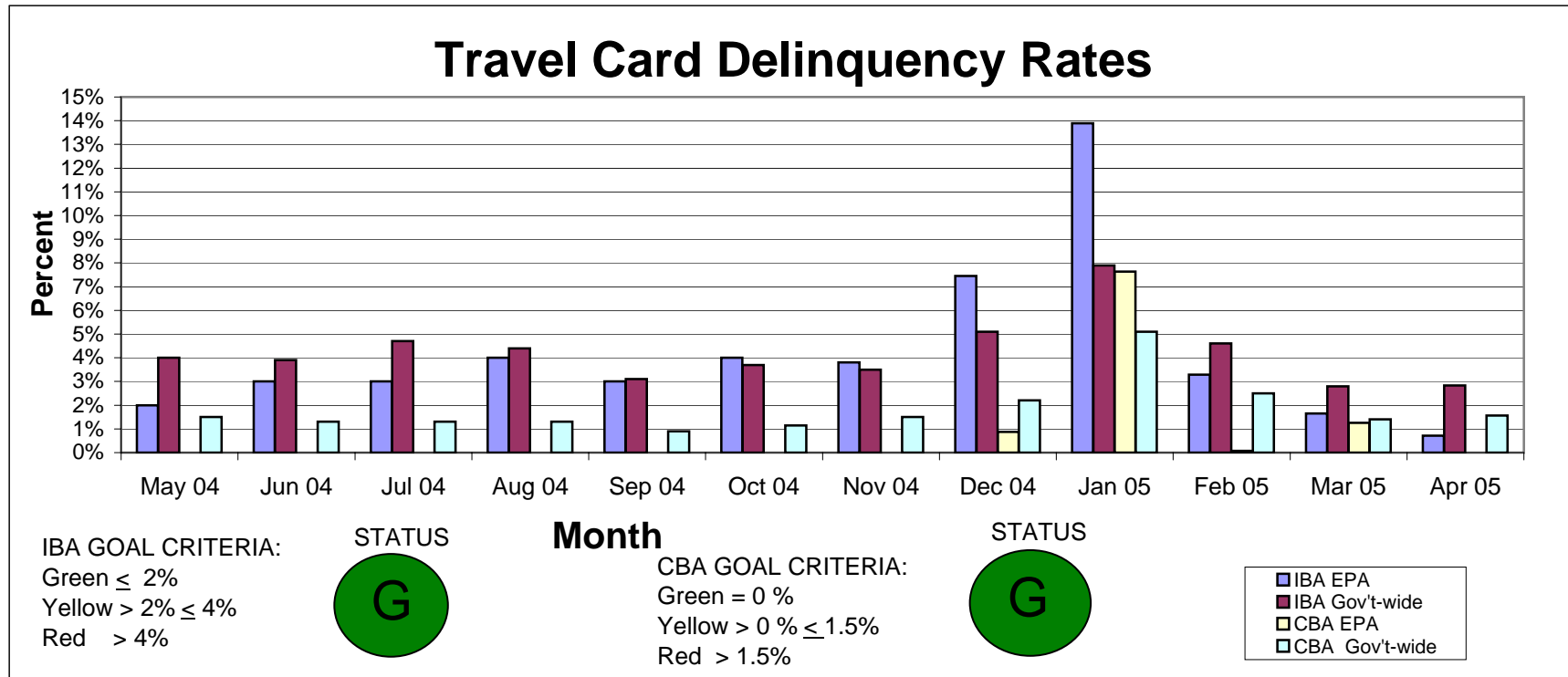
Financial Management Performance Indicators
May 2005
Indicator 5a - % Non-Credit Card Invoices Paid on Time



Definition: Invoices paid timely in accordance with Prompt Payment Act.

Observations: EPA's on-time payment percentage basically remained unchanged in May from April. The number of invoices paid late increased from April to May (121 to 140), and the total invoices processed increased by almost 5%. Two offices contributed 93.57% of the total late payment activity: RTP 85.71% and R4 7.86%.

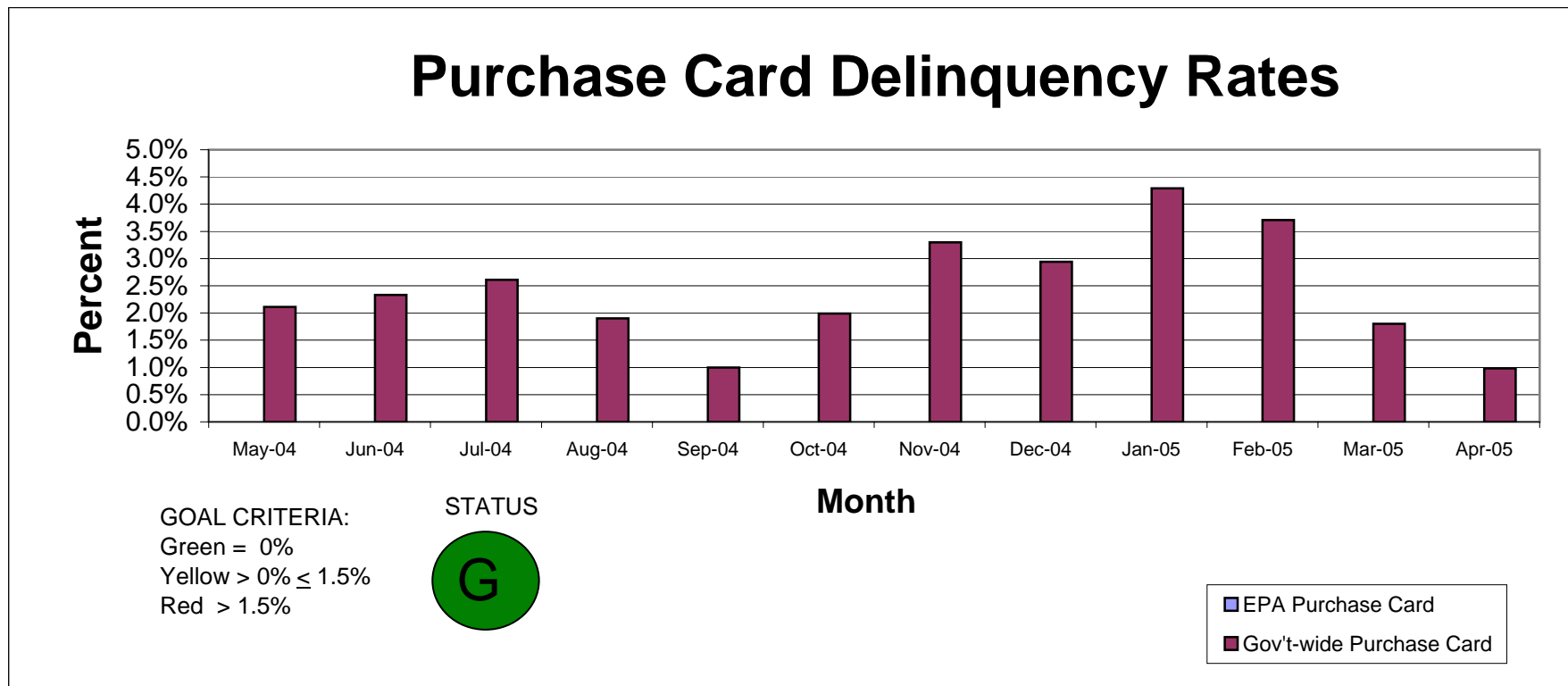
Financial Management Performance Indicators
April 2005
Indicator #6a - Travel Card IBA and CBA Delinquency Rates



Definition: Percent of outstanding balances over 61 days past due; Source: GSA SmartPay Monthly Performance Report.

Observations: IBA delinquency rate has decreased in April as a result of changing to a new credit card bank contract. At this time, few delinquencies have occurred under the new credit card vendor. In addition, split pay is helping keep the delinquency rate down. The CBA delinquency rate has decreased with timely receipt of the CBA billing invoice from the Travel Management Center.

Financial Management Performance Indicators
April 2005
Indicator #6b - Purchase Card Delinquency Rates



Definition: Percent of outstanding balances over 61 days past due; Source: GSA SmartPay Monthly Performance Report.

Observations:

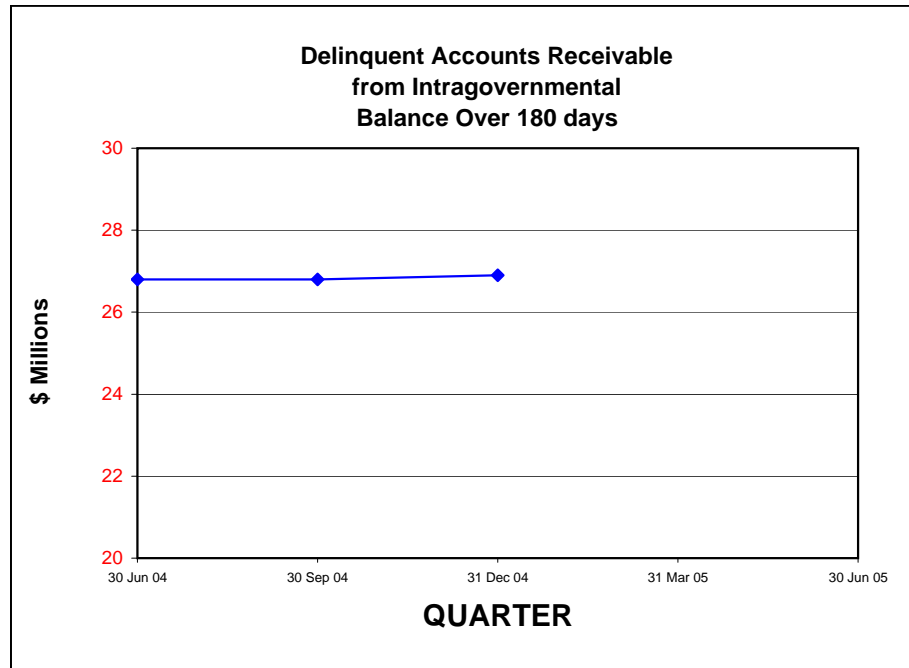
Financial Management Performance Indicators

March 2005

Indicator #3b - Delinquent Accounts Receivable from Intragovernmental

Delinquent Accounts Receivable from Intragovernmental		
Age	Amount (Millions)	% of Grand Total
0-180 Days	0	0.0%
181-365 Days	1.5	5.6%
>1 Year ≤ 2 Years	3.4	12.6%
> 2 Years	22.0	81.8%
Total Delinquency	26.9	100.0%
Total over 180	26.9	100.0%
Total Non-Delinquent	0.0	0.0%
Grand Total	26.9	100.0%

Delinquent Accounts Receivable	
As of	Amounts
Jun 04	26.8
Sep 04	26.8
Dec 04	26.9
Mar 05	Not Available
Jun 05	



Definition: Delinquent accounts receivables from other Government Agencies over 180 days old (excludes State, Local, and Foreign Governments).

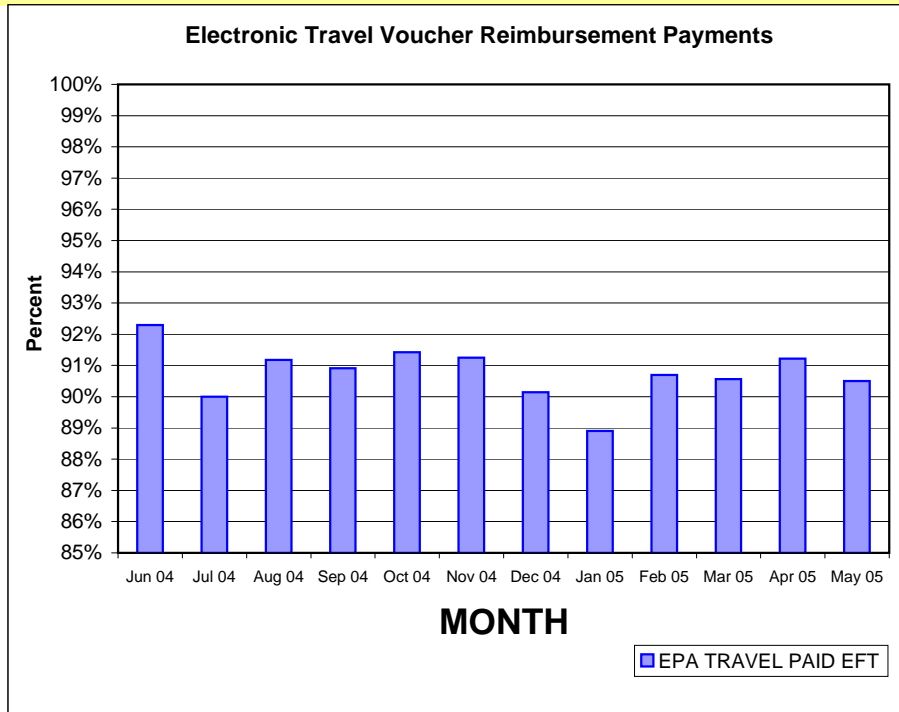
Observations: March 2005 data is not available.

Financial Management Performance Indicators

May 2005

Indicator #4b - Electronic Travel Voucher Reimbursement Payments

Electronic Travel Voucher Reimbursement Payments			
	A	B	A/B
Month	Total # Travel Voucher Reimbursement Payments (Thousands)	# EFT Travel Voucher Reimbursement Payments (Thousands)	% EFT to Total Payments
Jun 04	7.8	7.2	92.3%
Jul 04	7.0	6.3	90.0%
Aug 04	6.8	6.2	91.2%
Sep 04	7.7	7.0	90.9%
Oct 04	7.0	6.4	91.4%
Nov 04	8.0	7.3	91.3%
Dec 04	7.1	6.4	90.1%
Jan 05	4.3	3.9	88.9%
Feb 05	5.4	4.9	90.7%
Mar 05	7.4	6.7	90.5%
Apr 05	6.6	6.0	90.9%
May 05	8.5	7.7	90.6%



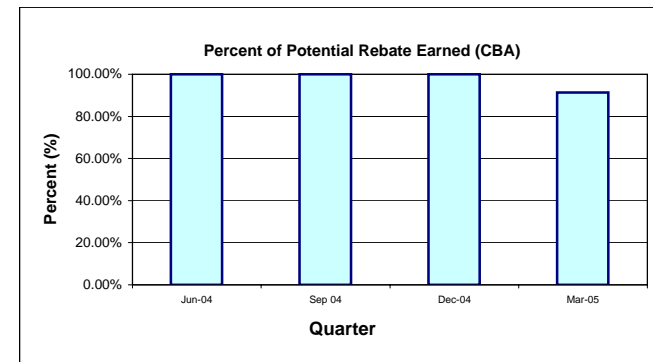
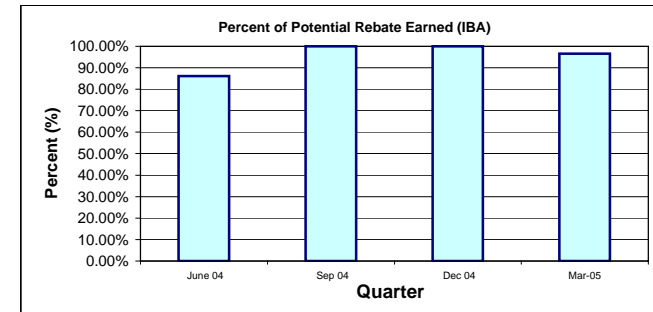
Definition: Measures electronic payments made to travelers. The total number of payments includes both check and electronic funds transfer (EFT), to include credit card payments. Excludes invitational orders.

None

Financial Management Performance Indicators
Quarterly Results as of March 2005
Indicator # 6c - Travel Card Rebates Earned (IBA & CBA)

Travel Card Rebates Earned (IBA)										
	A	B	C	D	E	F	G = B + D - F	H	I = H/G	J
Month	Dollars Spent (Millions)	Sales Refund Eligible (Millions)	Sales Refund Actual (Millions)	Productivity Refund Eligible (Millions)	Productivity Refund Actual (Millions)	Credit Fraud Loss Refunds (Millions)	Gross Refund Eligible (Millions)	Gross Refund Actual (Millions)	IBA Percent Rebate Earned	IBA Percentage Goal
Jun 04	11.6	0.0116	0.0100				0.0116	0.010	86.21%	
Sep 04	9.9	0.0099	0.0099				0.0099	0.010	100.00%	
Dec 04	8.6	0.0086	0.0086				0.0086	0.009	100.00%	
Mar 05	9.4	0.1315	0.127				0.1315	0.1270	96.57%	
Jun 05										

Travel Card Rebates Earned (CBA)										
	A	B	C	D	E	F	G = B + D - F	H	I = H/G	J
Month	Dollars Spent (Millions)	Sales Refund Eligible (Millions)	Sales Refund Actual (Millions)	Productivity Refund Eligible (Millions)	Productivity Refund Actual (Millions)	Credit Fraud Loss Refunds (Millions)	Gross Refund Eligible (Millions)	Gross Refund Actual (Millions)	Percent Rebate Earned	CBA Percentage Goal
Jun 04	0.6	0.001	0.001	0.000	0.000	0	0.001	0.001	100.00%	
Sep 04	0.4	0.001	0.001	0.000	0.000	0	0.001	0.001	100.00%	
Dec 04	0.4	0.001	0.001	0.000	0.000	0	0.001	0.001	100.00%	
Mar 05	0.5	0.006	0.006	0	0	0	0.006	0.006	97.13%	
Jun 05										



Definition: This metric depicts the percentage of rebates earned for Individually Billed Accounts (IBA) and Centrally Billed Accounts (CBA). The Net Total Rebate amount used in the calculation is the Total Amount

Source: OMB Quarterly Travel Charge Card Report.

Analysis: Enter specific issues encountered while collecting the data for this measure here;

Observations: N/A

Financial Management Performance Indicators
Quarterly Results as of March 2005
Indicator # 6d - Purchase Card Rebates Earned

Purchase Card Rebates Earned									
Month	A	B	C	D	E	G = B + D	H	I = H/G	J
	Dollars Spent (Millions)	Sales Refund Eligible (Millions)	Sales Refund Actual (Millions)	Productivity Refund Eligible (Millions)	Productivity Refund Actual (Millions)	Gross Refund Eligible (Millions)	Gross Refund Actual (Millions)	Percent Rebate Earned	Purchase Card Percentage Goal
Jun 04	9.0	0.043	0.043	0.079	0.079	0.122	0.122	100.0%	
Sep 04	10.6	0.051	0.051	0.093	0.093	0.143	0.143	100.0%	
Dec 04	5.1	0.025	0.025	0.059	0.059	0.084	0.084	100.0%	
Mar 05	7.8	N/A	N/A	0.115	0.105	0.115	0.105	91.3%	
Jun 05									



Definition: This metric depicts the percentage of potential rebates earned for purchase cards.

A. Dollars spent = Dollar Basis to Determine Refund

B. Sales refund eligible = Dollars spent X basis points (where basis points are determined from the agency contract with the vendor bank)

C. Sales refund actual = Dollars refunded by vendor bank (note that in most cases the sales refund actual and the sales refund eligible should be the same)

D. Productivity refund eligible = Dollars spent X basis points (where basis points are determined from the agency contract with the vendor bank) NB: Agencies will need to "commit" to the average turn days that it expects to pay the vendor bank

E. Productivity refund actual = Dollars spent X basis points (where actual basis points are determined from the basis point rate from the actual turn days)

F. Gross refund eligible = Sales refund eligible + Productivity refund eligible

G. Gross refund actual = Sales refund actual + Productivity refund eligible

H. Percent rebate earned = Refund actual / Refund eligible

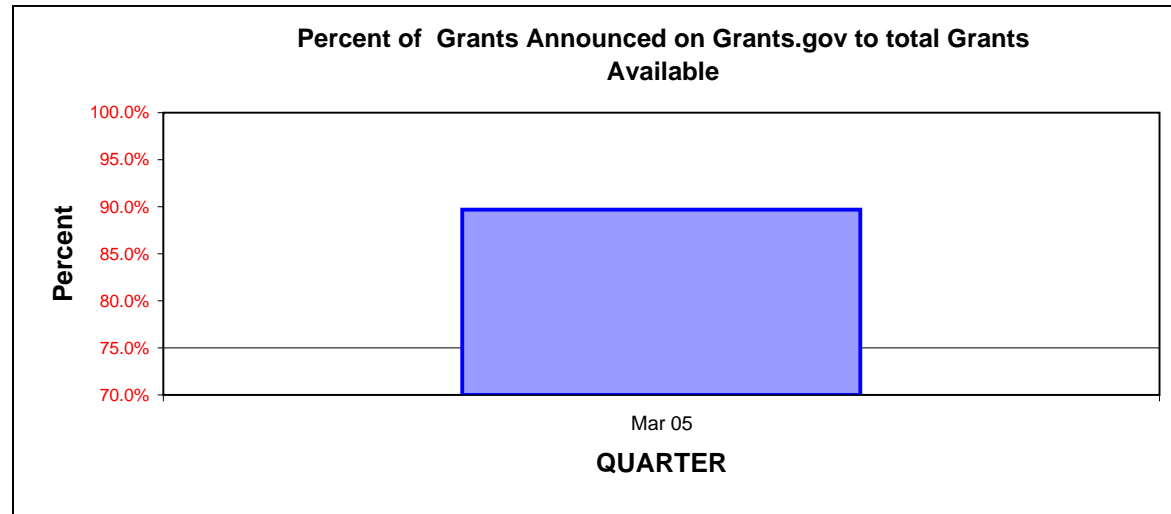
Source: Agency Records/GSA Smart Pay Report

Analysis: Enter specific issues encountered while collecting the data for this measure here;

Observations: Bank of America miscalculated the March rebate and plans to correct the erroneous payment in July 2005.

Financial Management Performance Indicators
Quarterly Results as of March 2005
Indicator # 10a - Competitive Grants Announced on Grants.gov

Grants Announced on Grants.gov			
	A	B	B/A
	Total		
	Number	Number of	% of Grants
	Grants	Grants	Announced on
	Available	Announced	Grants.gov to
	from	on	Total Grants
	Agency	Grants.gov	Available
Quarter			
Mar 05	58	52	89.7%
Jun 05			



Definition: This metric depicts the number of competitive grants announced on grants.gov.

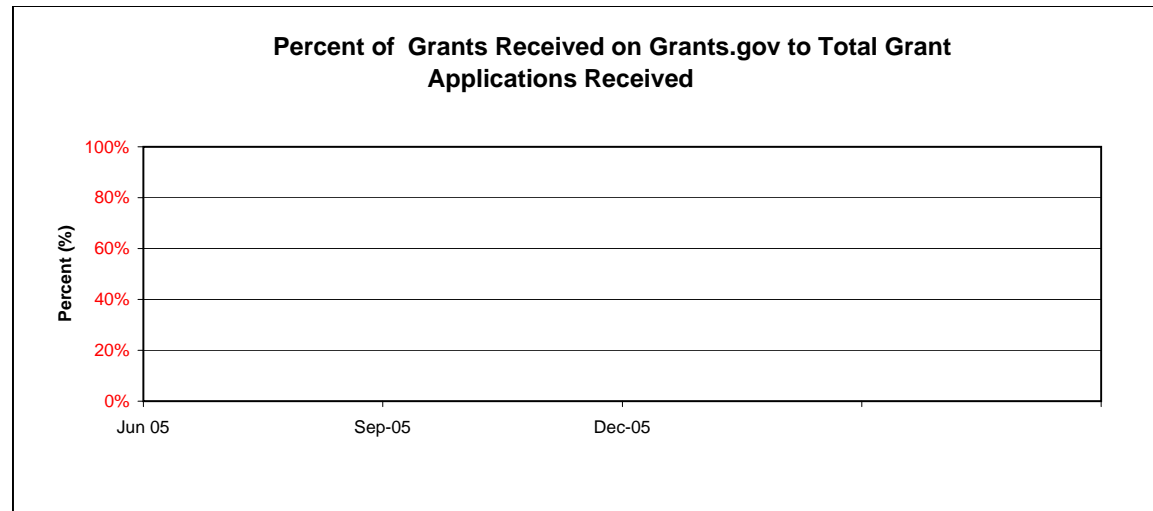
Source: Agency Records

Analysis: Enter specific issues encountered while collecting the data for this measure here;

Observations: (Explain variances of greater than +/- 10%) EPA announced 6 (six) simplified competition grants that do not get posted to Grants.gov. EPA did not have the data collection mechanism in place to capture grants announced on Grants.gov. prior to March 2005.

Financial Management Performance Indicators
Quarterly Results as of March 2005
Indicator # 10b - Grants Applications Received via Grants.gov

Grants Applications Received on Grants.gov			
	A	B	B/A
Quarter	Total Number Grant Applications Received	Number of Grant Applications Received on Grants.gov	% of Grants Received on Grants.gov to Total Grant Applications Received
Jun 05			
Sep-05			
Dec-05			



Definition: This metric depicts the number of competitive grants announced on Grants.gov.

Source: Agency Records/Grants.gov

Analysis: Enter specific issues encountered while collecting the data for this measure here;

Observations: Reporting mechanism established to begin tracking grant applications received on Grants.gov as of third quarter ended on 6/30/2005